How has it been fixed or arrived at ? In consultation with the States. How will the loss be assessed ? The loss cannot be assessed, unless it is actually incurred. It is assumed, it is apprehended that there will be a loss in transferring from one system to another; that is why, as a surety and a security, the Centre stood in to say, "Till you settle down, in the first year we will meet the loss fully; thereafter, a little less and little less". It is a perfectly valid system. There is no ambiguity in it.

SHRI EKANATH K. THAKUR : Sir, the VAT will be the most important tax reform. I would like to ask the hon. Minister through you, Sir, to what extent has there been a progress in bringing about uniformity in the legislation, because one of the reasons why the VAT is being opposed, is because of some of the draconian provisions in laws that are being proposed by States even like Maharashtra. They tend to introduce *Inspector Raj* and such other things. So, is there some progress ? I would also like to know whether the Consultative Committee had also raised this issue at its last hearing before the Empowered Committee of the State Finance Ministers on this matter in particular.

SHRI JASWANT SINGH : Sir, this too has been answered at quite a considerable length. The Union Government circulated a model legislation in this regard, which was as a guide to the various States, because, essentially, this is a State subject, and it is a State law. What some of the States did was to wholesale lift their Sales Tax laws along with the penal provision and transfer them to the proposed VAT law. What we need as a uniformity across the country is in regard to not only the revenue-neutral rate of twelve and-a-half per cent; but also what are the items under that revenue-neutral rate of twelve and-a-half per cent, what is the commodity classification, what are the various exemptions, etc. Of course, the States are free to have differentials of penal provision they wish to adopt. But it is necessary that, by and large, across the country, the penal provisions are more or less the same and, that the apprehensions that have been created in the minds of the various segments of industry, trade, etc. are also put to rest. These are some aspects of it.

Income tax paid by cricketers

*624. SHRI SUKHDEV SINGH LIBRA :
DR. ABRAR AHMED : †

Will the Minister of FINANCE be pleased to state :

(a) whether a large number of Indian circketers are getting huge amounts not only by ways of remuneration for playing but also through advertisement and through other ways; and

†The question was actually asked on the floor of the House by Dr. Abrar Ahmed.

(b) if so, the details of Income Tax paid and due to from each cricketer who represented India during the last three years, year-wise ?

THE MINISTER OF FINANCE (SHRI JASWANT SINGH) : (a) and (b) No, Sir. It is only some that receive remuneration in this fashion. However, separate details of tax dues and recovery from different categories of assessees are not maintained as such.

डा० अबरार अहमद : माननीय सभापति महोदय, मैं माननीय मंत्री जी से आपके माध्यम से यह जानना चाहूंगा कि क्रिकेट जो देश के लिए एक बहुत ही महत्वपूर्ण खेल है और जो क्रिकेट की प्रतिभाएं हैं, बहुत सी दफा वे क्रिकेट खेल से ज्यादा महत्व विज्ञापन को देते हैं और विज्ञापनों के माध्यम से करोड़ों-करोड़ रुपया उनके द्वारा कमाया जाता है, इससे खेल को भी धक्का लगता है तो इन एडवर्टाइजमेंट के माध्यम से जो क्रिकेट खिलाड़ी पैसा कमाते हैं उनके कर निर्धारण का या उनकी आय ज्ञात करने का क्या कोई तरीका है और जो खिलाड़ी वास्तव में खेल के माध्यम से ही पैसा कमाते हैं,···

श्री सभापति : ठीक है, आपका इम्पोर्टेंट क्वैश्चन हो गया है, उसका जवाब आने दें।

डा० अबरार अहमद : उनके लिए क्या कोई टैक्स रिलीफ का तरीका इसमें है ?

श्री जसवंत सिंह : सभापति जी, जो नागरिक, चाहे वह खिलाड़ी हो या न हो, जो कुछ उसकी आमद होगी, उस आमद पर टैक्स लगेगा। यह सीधी सी बात है। इसमें कोई विशेष उलझन पैदा करने की आवश्यकता नहीं है और यदि क्रिकेट खिलाड़ी या टैनिस खिलाड़ी या गोल्फ खिलाड़ी कुछ और आमद कमाते हैं···

श्री सभापति : किसी तरह का खिलाड़ी हो चाहे।

श्री जसवंत सिंह : जी, उनको तो आपको बधाई देनी चाहिए। इसमें आप क्यों पड़ रहे हैं ? ···(**व्यवधान**)

श्री सभापति : ठीक है, हो गया।

Special facilities to former Ministers

*625. DR. P. C. ALEXANDER : Will the Minister of CIVIL AVIATION be pleased to state :

(a) whether Government are considering to grant any special facilities to former Ministers of Civil Aviation for travel by IA and Air India planes; and